



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-121542-14]

RIN 1545-BM24

Participation of a Person Described in Section 6103(n) in a Summons Interview Under Section 7602(a)(2) of the Internal Revenue Code

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations to modify existing regulations (TD 8091, amended by TD 9195) promulgated under section 7602(a) of the Internal Revenue Code to clarify that persons with whom the Internal Revenue Service or the Office of Chief Counsel contracts for services described in section 6103(n) and its implementing regulations may be included as persons designated to receive summoned books, papers, records, or other data and to take summoned testimony under oath. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by **[INSERT DATE 90 DAYS AFTER PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]**.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-121542-14), room 5203, Internal

Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-121542-14), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-121542-14).

FOR FURTHER INFORMATION CONTACT: Concerning submission of comments, Oluwafunmilayo (Funmi) Taylor, (202) 317-6901; concerning the proposed regulations, A M Gulas, (202) 317-6834 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### **Background and Explanation of Provisions**

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend Procedure and Administration Regulations (26 CFR part 301) promulgated under section 7602 of the Internal Revenue Code. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

#### **Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. The IRS has also determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose an information collection on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a

regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the IRS will submit the proposed regulations to the Chief Counsel for Advocacy of the Small Business Administration for comments about the regulations' impact on small business.

### **Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final, the IRS will consider any written (signed original and 8 copies) or electronic comments timely submitted. The IRS requests comments on all aspects of these proposed regulations. All comments will be available for public inspection and copying. The IRS will schedule a public meeting if one is requested, in writing, by a person who submits written comments. If the IRS does schedule a public hearing, the IRS will publish notice of the date, time, and place for the public hearing in the **Federal Register**.

### **Drafting Information**

The principal author of these regulations is A M Gulas of the Office of Associate Chief Counsel (Procedure and Administration).

### **List of Subjects in 26 CFR Part 301**

Employment taxes, estate taxes, excise taxes, gift taxes, income taxes, penalties, reporting and recordkeeping requirements.

### **Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 301 is amended as follows:

#### **PART 301--PROCEDURE AND ADMINISTRATION**

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. In §301.7602-1, new paragraph (b)(3) is added to read as follows:

§301.7602-1 Examination of books and witnesses.

\* \* \* \* \*

(b) \* \* \*

(3) [The text of proposed §301.7602-1(b)(3) is the same as the text of §301.7602-1T(b)(3) published elsewhere in this issue of the **Federal Register**].

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Heather C. Maloy  
Acting Deputy Commissioner for Services and Enforcement.

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